

## SPRS Contribution Rates

FISCAL YEAR	EMPLOYEE	EMPLOYER
7/1958 – 6/1968	10% less Soc. Sec. deduction as follows	12.50%
7/1958 – 12/1958	7.75% of first \$4,200 + 10% of balance	12.50%
1/1959 – 12/1959	7.50% of first \$4,800 + 10% of balance	12.50%
1/1960 – 12/1961	7.00% of first \$4,800 + 10% of balance	12.50%
1/1962 – 12/1962	6.875% of first \$4,800 + 10% of balance	12.50%
1/1963 – 12/1965	6.375% of first \$4,800 + 10% of balance	12.50%
1/1966 – 12/1966	5.80% of first \$6,600 + 10% of balance	12.50%
1/1967 – 12/1967	5.60% of first \$6,600 + 10% of balance	12.50%
1/1968 – 6/1968	5.60% of first \$7,800 + 10% of balance	12.50%
1968 – 1969	7% of creditable compensation	13%
1969 – 1970	7% of creditable compensation	13%
1970 – 1971	7% of creditable compensation	13%
1971 – 1972	7% of creditable compensation	13%
1972 – 1973	7% of creditable compensation	12.50%
1973 – 1974	7% of creditable compensation	12.50%
1974 – 1975	7% of creditable compensation	12.50%
1975 – 1976	7% of creditable compensation	13.50%
1976 – 1977	7% of creditable compensation	13.50%
1977 – 1978	7% of creditable compensation	13.50%
1978 – 1979	7% of creditable compensation	16.50%
1979 – 1980	7% of creditable compensation	17.25%
1980 – 1981	7% of creditable compensation	17.25%
1981 – 1982	7% of creditable compensation	18.50%
1982 – 1983	7% of creditable compensation	18.50%
1983 – 1984	7% of creditable compensation	18.50%
1984 – 1985	7% of creditable compensation	18.50%
1985 – 7/31/1986	7% of creditable compensation	17.50%
8/1986 – 1987	7% of creditable compensation	18.25%
1987 – 1988	7% of creditable compensation	18.25%
1988 – 1989	7% of creditable compensation	18.25%
1989 – 7/31/1990	7% of creditable compensation	18.25%
8/1990 – 1991	7% of creditable compensation	20.31%
1991 – 1992	7% of creditable compensation	19.57%
1992 – 1993	7% of creditable compensation	*19.57%
		(21.84% recommended by KRS Board)
1993 – 1994	7% of creditable compensation	*19.57%
		(21.84% recommended by KRS Board)
1994 – 1995	7% of creditable compensation	*21.78%

<b>FISCAL YEAR</b>	<b>EMPLOYEE</b>	<b>EMPLOYER</b>
1995 – 1996	7% of creditable compensation	*21.78% (23.05% recommended by KRS Board)
1996 – 1997	7% of creditable compensation	*26.58%
1997 – 1998	7% of creditable compensation	*26.58%
7/1998	7% of creditable compensation	*23.41%
8/1998 – 1999	8% of creditable compensation	*23.41%
1999 – 2000	8% of creditable compensation	*23.41% (25.26% recommended by KRS Board)
2000 – 2001	8% of creditable compensation	*21.58%
2001 – 2002	8% of creditable compensation	*21.58%
2002 – 2003	8% of creditable compensation	*17.37% (21.58% recommended by KRS Board)
2003 – 2004	8% of creditable compensation	*21.58%
2004 – 2005	8% of creditable compensation	*21.58% (28.08% recommended by KRS Board)
2005 – 2006	8% of creditable compensation	*21.58% (34.83% recommended by KRS Board)
2006 – 2007	8% of creditable compensation	*25.50% (42.30% recommended by KRS Board)
2007 – 2008	8% of creditable compensation	*28.00% (120.00% recommended by KRS Board)
2008 – 2009	8% of creditable compensation	*30.07% (60.14% recommended by KRS Board)
2009 – 2010	8% of creditable compensation	*33.08% (61.87% recommended by KRS Board)
2010 – 2011	8% of creditable compensation	*45.54% (85.63% recommended by KRS Board)
2011 – 2012	8% of creditable compensation	*52.13% (94.63% recommended by KRS Board)
2012 – 2013	8% of creditable compensation	*63.67% (103.41% recommended by KRS Board)
2013 – 2014	8% of creditable compensation	*71.15% (96.52% recommended by KRS Board)

\*Per Executive Budget